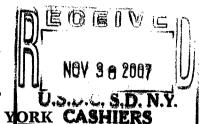
JUDGE SULLIVAN

Neil M. Zipkin (NZ 4718) Holly Pekowsky (HP 5034) AMSTER, ROTHSTEIN & EBENSTEIN LLP 90 Park Avenue

New York, NY 10016 Tel: (212) 336-8000 Fax: (212) 336-8001

ATTORNEYS FOR PLAINTIFF Delta Enterprise Corp.



CV 10720

UNITED STATES DISTRICT COURT U, FOR THE SOUTHERN DISTRICT OF NEW YORK

DELTA ENTERPRISE CORP.,

Plaintiff,

Civil Action No.

v.

DOREL JUVENILE GROUP, INC.,

Defendant.

RULE 7.1 CORPORATE DISCLOSURE FOR DELTA ENTERPRISE CORP.,

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned attorney of record for the Plaintiff Delta Enterprise Corp., hereby certifies that the following are the corporate parents and publicly held corporations owning ten percent (10%) or more of the stock of Delta Enterprise Corp.: NONE

Respectfully submitted,

AMSTER, ROTHSTEIN & EBENSTEIN LLP Neil M. Zipkin (NZ 4718) Holly Pekowsky (HP 5034) Attorneys for Plaintiff Delta Enterprise Corp. 90 Park Avenue/

New York, New York 10016 (212) 336-8000

Dated: November 20, 2007 New York, New York

-2-